

Exhibit D

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JUNG & ASSOCIATE
A PROFESSIONAL CORPORATION
ATTORNEY AT LAW
470 PARK AVENUE SOUTH
SUITE 4 NORTH
NEW YORK, NY 10016

TEL: 212.481.0800
FAX: 212.481.0820

April 6, 2004

Via Certified and Return Receipt Requested

Mr. Han Sung Lee
ACBL Co.
31 West 47th Street (Suite 203)
New York, NY 10036

Re: Mr. Doo Nam Yang

Dear Mr. Lee:

This firm has been retained by the above-named individual in connection with his claims arising from, among other things, your violation of Article 19 (Minimum Wage Act) of the New York State Labor Law and minimum wage and overtime pay provisions of the Fair Labor Standards Act (FLSA); Age Discrimination in Employment Act (ADEA); Americans with Disabilities Act (ADA); as well as with your appropriation in the past of the withholding taxes (social security taxes and income taxes), which you had collected from my client but had never reported, in possible violation of the Internal Revenue Service Code.

During his employment of almost six (6) years with Gold Lee, Co. (ACBL Co. after 2001), Mr. Yang has faithfully served with considerable expertise in the areas of molding jewelries, repairing and fixing machineries, preparing and handling the aforementioned chemicals. Notwithstanding his selfless devotion and commitment to his job, Mr. Yang was unceremoniously brought into the office and told that he was being laid off with no explanation of any kind on February 27, 2004.

Mr. Yang has presented substantial claims of age discrimination and discrimination on the basis of his physical disability, placing you in violation of the ADEA, ADA and the relevant New York City and State anti-discrimination legislation. Specifically, our review has led us to believe that as a 48 year old

(Page 2 of 2)

male, Mr. Yang has been terminated from employment in a position for which he had the experience and qualifications, in favor of a considerably younger man believed to be about 34 years old with considerably less experience and qualifications. Mr. Yang has been mistreated and discriminated against because of his disability: despite his request for an accommodation, none was provided in blatant violation of the ADA.

Additionally, Mr. Yang has long been exposed to noxious fumes and harmful chemicals such as benzene, thodium, cyanide of potassium, resulting in cardio vascular, pulmonary and respiratory ailments, as well as vomiting and dizziness, for which he has recently sought a medical care.

Moreover, as you may or may not be aware, under the New York City, New York State and Federal laws, most employees, not classified in the exemptions categories, are entitled to receive not only the government-mandated minimum wage but also overtime pay for time worked during a week in excess of 40 hours, at a rate not less than time-and-one-half their rate of pay. During his employment with your firm, Mr. Yang was paid well below the government-mandated minimum wage and never received the overtime pay when warranted.

Based on the foregoing, we believe that Mr. Yang has substantial claims under Article 19 (Minimum Wage Act) of the New York State Labor Law and minimum wage and overtime pay provisions of the FLSA, ADEA, ADA and the applicable New York City and New York State anti-discrimination laws. In the interest of resolving this matter informally, I am requesting that you contact me no later than April 16, 2004, to discuss and resolve this matter amicably.

To this end, I look forward to hearing from you.

Regards,



Hong K. Jung, Esq.

hkj/lo/ydn/dfl

cc: doo nam yang

Exhibit E

Plaintiff's Deposition Exhibit #1

WAGE FOR HOUR

6.25 / 9.38 HRNAME: DOO NAM - YANG

1997	WEEKLY WAGE	OVERTIME	TOTAL	SIGNATURE
July. 4	250	+ \$20 2HR	\$ 270	
July.11	250	-	\$ 250	
July.18	250	-	\$ 250	
July.25,	250	-	\$ 250	
Aug. 1	250	-	\$ 250	
Aug. 8	250	-	\$ 250	
Aug.15	250	-	\$ 250	
Aug.22	250	-	\$ 250	
Aug.29	250	+ \$20 2HR.	\$ 270	
Sep. 5	250	.	\$ 250	
Sep.12	250	.	\$ 250	
Sep.19	250	.	\$ 250	
Sep.26	250	.	\$ 250	
Oct. 3	250	.	\$ 250	
Oct.10	250	.	\$ 250	
Oct.17	250	.	\$ 250	
Oct.24	250	.	\$ 250	
Oct.31	250	.	\$ 250	
Nov. 7	275	.	\$ 275	
Nov.14	275	.	\$ 275	
Nov.21	275	.	\$ 275	
Nov.28	275	"	\$ 275	
Dec. 5	275	/ 1.5 HR	\$ 290	
Dec.12	275	"	\$ 275	
Dec.19	275	"	\$ 275	

GET

REAGUE

38 / 10.20

1

WAGE FOR HOUR

7.5 / 11.25

N A M E :

DOGNAM-YANG

WAGE FOR HOUR

7.5 /11. 25

NAME:

Doo NAM - YANG

2000	WEEKLY WAGE	OVERTIME	TOTAL	SIGNATURE
Jan. 7	300		300	
Jan.14	300		300	
Jan.21	300		300	
Jan.28	300		300	
Feb. 4	300		300	
Feb.11	300		300	
Feb.18	300		300	
Feb.25	300		300	
Mar. 3	300		300	
Mar.10	300		300	
Mar.17	300		300	
Mar.24	300		300	
Mar.31	300		300	
Apr. 7	300		300	
Apr.14	300		300	
Apr.21	300		300	
Apr.28	300		300	
May. 5	310		310	
May.12	310		310	
May.19	310		310	
May.26	310		310	
Jun. 2	310		310	
Jun. 9	310		310	
Jun.16	310		310	
Jun.23	310		310	

11.63

4

WEEKLY WAGE	OVERTIME	TOTAL	SIGNATURE
Jun. 30	310	310	
July. 7	310	310	
July.14	310	310	
July.21	310	310	
July.28	310	310	
Aug. 4	310	310	
Aug.11	310	310	
Aug.18	310	310	
Aug.25	310	310	
Sep. 1	310	310	
Sep. 8	310	310	
Sep.15	310	310	
Sep.22	310	310	
Sep.29	310	310	
Oct. 6	310	310	
Oct.13	310	310	
Oct.20	310	310	
Oct.27	310	310	
Nov. 3	310	310	
Nov.10	310	310	
Nov.17	310	5HR 366 -	
Nov.24	310	11 HR 434 -	
Dec. 1	310	24HR 580	
Dec. 8	310	26HR 603	
Dec.15	310	14HR 468 -	
Dec.22	310	10 HR 422 -	
Dec.29	310	310	

WAGE FOR HOUR 8.13 / 12 20

NAME: DOONAH - YANG

WAGE FOR HOUR 1975

13.13

NAME:

YANG - Doo Nam

9.38 / 14.07

WAGE FOR HOUR

NAME: Doo Nam - YANG

~~Q1167~~

WAGE FOR HOUR

FO.62 / 15.95

NAME:

Doo NAM-GANG

Form 1040

Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return 1999(99) IRS use only — Do not write or staple in this space.
OMB No. 1545-0074**Label**
(See instructions.)**Use the IRS label.**
Otherwise,
please print
or type.**Presidential
Election
Campaign**
(See instructions.)**Filing Status**Check only
one box.**Exemptions**If more than
six dependents,
see instructions.

For the year Jan 1-Dec 31, 1999, or other tax year beginning

, 1999, ending

Your First Name DOO NAM	MI. <input type="text"/> Last Name YANG			Year Social Security Number 213-49-8358
If a Joint Return, Spouse's First Name JONG BUN	MI. <input type="text"/> Last Name YANG			Spouse's Social Security Number [REDACTED]
Home Address (number and street). If You Have a P.O. Box, See Instructions. 140-74 34TH AVENUE		Apartment No. 3F		
City, Town or Post Office, If You Have a Foreign Address, See Instructions. FLUSHING		State ZIP Code NY 11354		

- Do you want \$3 to go to this fund? _____
 If a joint return, does your spouse want \$3 to go to this fund? _____

▲ Important! ▲
You must enter your social security number(s) above.

Yes	No	Note: Checking 'Yes' will not change your tax or reduce your refund.
X	X	

- 1 Single
 2 Married filing joint return (even if only one had income)
 3 Married filing separate return. Enter spouse's SSN above & full name here ... ►
 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ... ►
 5 Qualifying widow(er) with dependent child (your spouse died ► 19). (See instructions.)

- 6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a ...

b Spouse

c Dependents:	(2) Dependent's social security number [REDACTED]	(3) Dependent's relationship to you Child	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instructions)	No. of boxes checked on 6a and 6b 2
(1) First name JIN WOO YANG	Last name [REDACTED]			No. of your children on 6c who: a. lived with you b. did not live with you due to divorce or separation (see instructions) 1
				Dependents on 6c not entered above
				Add numbers entered on lines above ► 3

d Total number of exemptions claimed	7 Wages, salaries, tips, etc. Attach Form(s) W-2	8a Taxable interest. Attach Schedule B if required	8b	7 1,854
	b Tax-exempt interest. Do not include on line 8a			8a
	9 Ordinary dividends. Attach Schedule B if required			9
	10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)			10
	11 Alimony received			11
	12 Business income or (loss). Attach Schedule C or C-EZ			12
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>			13
	14 Other gains or (losses). Attach Form 4797			14
	15a Total IRA distributions	15a [REDACTED] b Taxable amount (see instrs) [REDACTED]		15b [REDACTED]
	16a Total pensions & annuities	16a [REDACTED] b Taxable amount (see instrs) [REDACTED]		16b [REDACTED]
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17 [REDACTED]
	18 Farm income or (loss). Attach Schedule F			18 [REDACTED]
	19 Unemployment compensation			19 [REDACTED]
	20a Social security benefits	20a [REDACTED] b Taxable amount (see instrs) [REDACTED]		20b [REDACTED]
	21 Other income. List type & amount (see instrs)			21 [REDACTED]
	22 Add the amounts in the far right column for lines 7 through 21. This is your total income ►			22 10,120
	23 IRA deduction (see instructions)	23 [REDACTED]		
	24 Student loan interest deduction (see instructions)	24 [REDACTED]		
	25 Medical savings account deduction. Attach Form 8853	25 [REDACTED]		
	26 Moving expenses. Attach Form 3903	26 [REDACTED]		
	27 One-half of self-employment tax. Attach Schedule SE	27 [REDACTED]		
	28 Self-employed health insurance deduction (see instructions)	28 [REDACTED]		
	29 Keogh and self-employed SEP and SIMPLE plans	29 [REDACTED]		
	30 Penalty on early withdrawal of savings	30 [REDACTED]		
	31a Alimony paid b Recipient's SSN	31a [REDACTED]		
	32 Add lines 23 through 31a			32 [REDACTED]
	33 Subtract line 32 from line 22. This is your adjusted gross income			33 9,536

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040 (1999) 000 NAM & JONG BUN YANG

Tax and Credits

Standard Deduction for Most People

Single: \$4,300

Head of household: \$6,350

Married filing jointly or Qualifying widow(er): \$7,200

Married filing separately: \$3,600

Other Taxes

Payments

Refund

Have it directly deposited! See instructions and fill in 66b, 66c, and 66d.

Amount You Owe

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Paid Preparer's Use Only

34 Amount from line 33 (adjusted gross income) 213-49-8358 Page 2
 35a Check if: You were 65/older, Blind; Spouse was 65/older, Blind. 34 9,536.
 Add the number of boxes checked above and enter the total here ► 35a

b If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see Instructions and check here ► 35b

36 Enter your itemized deductions from Schedule A, line 28, Or standard deduction shown on the left. But see instructions to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent 36

37 Subtract line 36 from line 34 37

38 If line 34 is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on line 6d. If line 34 is over \$94,975, see the worksheet in the instructions for the amount to enter 38

39 Taxable Income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- 39

40 Tax (see instrs). Check if any tax is from a Form(s) 8814 b Form 4972 40

41 Credit for child and dependent care expenses. Attach Form 2441 41

42 Credit for the elderly or the disabled. Attach Schedule R 42

43 Child tax credit (see Instructions) 43

44 Education credits. Attach Form 8863 44

45 Adoption credit. Attach Form 8839 45

46 Foreign tax credit. Attach Form 1116 if required 46

47 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify) 47

48 Add lines 41 through 47. These are your total credits 48

49 Subtract line 48 from line 40. If line 48 is more than line 40, enter -0- 49

50 Self-employment tax. Attach Schedule SE 50

51 Alternative minimum tax. Attach Form 6251 51

52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 52

53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required 53

54 Advance earned income credit payments from Form(s) W-2 54

55 Household employment taxes. Attach Schedule H 55

56 Add lines 49-55. This is your total tax 56

57 Federal income tax withheld from Forms W-2 and 1099 57

58 1999 estimated tax payments and amount applied from 1998 return 58

59a Earned Income credit. Attach Schedule EIC if you have a qualifying child.

b Nontaxable earned income: amount and type ► 59a

60 Additional child tax credit. Attach Form 8812 60

61 Amount paid with request for extension to file (see instructions) 61

62 Excess social security and FRTA tax withheld (see instrs) 62

63 Other payments. Check if from a Form 2439

b Form 4136 63

64 Add lines 57, 58, 59a, and 60 through 63. These are your total payments 64

65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you Overpaid 65

66a Amount of line 65 you want Refunded to You 66a

b Routing number c Type: Checking Savings

d Account number 66

67 Amount of line 65 you want Applied to Your 2000 Estimated Tax 67

68 If line 56 is more than line 64, subtract line 64 from line 56. This is the Amount You Owe. For details on how to pay, see instructions 68

69 Estimated tax penalty. Also include on line 68 69

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature

Date

Your Occupation

Daytime Telephone Number (optional)

NONE

Spouse's Occupation

SELF-EMPLOYED

Preparer's SSN or PTIN

Preparer's Signature ►

Firm's Name (or yours if self-employed) and Address

ANDY CHOI & CO., INC.
142-30 Roosevelt Ave.
Flushing

Date Check if self-employed

EIN ZIP Code

NY 11354

11-3137593

Form 1040

Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return 2000

(99) IRS use only - Do not write or staple in this space.

Label
(See instructions.)**Use the IRS label.
Otherwise,
please print
or type.****Presidential
Election
Campaign
(See instructions.)****Filing Status**Check only
one box.**Exemptions**If more than
six dependents,
see instructions.**Income**Attach Forms
W-2 and W-2G
here. Also attach
Form(s) 1099-R if
tax was withheld.If you did not
get a W-2, see
instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.**Adjusted
Gross
Income**

For the year Jan 1-Dec 31, 2000, or other tax year beginning

, 2000, ending

, 20

OMB No. 1545-0074

Your First Name MI Last Name

DOO NAM MI YANG

If a Joint Return, Spouse's First Name MI Last Name

JONG BUN MI YANG

Home Address (number and street). If You Have a P.O. Box, See Instructions.

140-74 34TH AVENUE Apartment No.

City, Town or Post Office. If You Have a Foreign Address, See Instructions.

FLUSHING 3F State ZIP Code

NY 11354

213-49-8358

Spouse's Social Security Number

[REDACTED]

Form 1040 (2000) DOO NAM & JONG BUN YANG

213-49-8358

Page 2

34 22,786.

Tax and Credits

Standard Deduction for Most People

Single: \$4,400

Head of household: \$6,450

Married filing jointly or Qualifying widow(er): \$7,350

Married filing separately: \$3,675

34 Amount from line 33 (adjusted gross income)

35a Check if: You were 65/older, Blind; Spouse was 65/older, Blind.

Add the number of boxes checked above and enter the total here ► 35a

b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see Instructions and check here ► 35b

36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see instructions to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent

37 Subtract line 36 from line 34

38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet in the instructions for the amount to enter

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-

40 Tax (see Instrs). Check if any tax is from a Form(s) 8814 b Form 4972

41 Alternative minimum tax. Attach Form 6251

42 Add lines 40 and 41

43 Foreign tax credit. Attach Form 1116 if required

44 Credit for child and dependent care expenses. Attach Form 2441

45 Credit for the elderly or the disabled. Attach Schedule R

46 Education credits. Attach Form 8863

47 Child tax credit (see instructions)

48 Adoption credit. Attach Form 8839

49 Other. Check if from a Form 3800 b Form 8396c Form 8801 d Form (specify)

50 Add lines 43 through 49. These are your total credits

51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-

52 Self-employment tax. Attach Schedule SE

53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required

55 Advance earned income credit payments from Form(s) W-2

56 Household employment taxes. Attach Schedule H

57 Add lines 51-56. This is your total tax

58 Federal income tax withheld from Forms W-2 and 1099

59 2000 estimated tax payments and amount applied from 1999 return

60a Earned income credit (EIC)

b Nontaxable earned income: amount and type ►

61 Excess social security and RRTA tax withheld (see Instrs)

62 Additional child tax credit. Attach Form 8812

63 Amount paid with request for extension to file (see instructions)

64 Other payments. Check if from a Form 2439b Form 4136

65 Add lines 58, 59, 60a, and 61 through 64. These are your total payments

66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid

67a Amount of line 66 you want refunded to you

b Routing number

d Account number

c Type: Checking Savings

68 Amount of line 66 you want applied to your 2001 estimated tax

69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see instructions

70 Estimated tax penalty. Also include on line 69

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

FDIA0112 10/30/00

Refund

Have it directly deposited! See instructions and fill in 67b, 67c, and 67d.

Amount You Owe

Sign Here

Joint return? See instructions.

Keep a copy for your records.

69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see instructions

70 Estimated tax penalty. Also include on line 69

70

69

Paid Preparer's Use Only

Preparer's Signature ►

Firm's Name (or yours if self-employed), Address, and ZIP Code

ANDY CHOI & CO., INC.

► 142-30 Roosevelt Ave.

Flushing

Date

Your Occupation

NONE

Spouse's Occupation

SELF-EMPLOYED

Check if self-employed

Preparer's SSN or PTIN

May the IRS discuss this return with the preparer shown below (see instructions)?

 Yes No

EIN 11-3137593

Phone No.

Form 1040

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2001

(99)

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your social security number

213-49-8358

Spouse's social security number

Label

(See instructions on page 19.)

Use the IRS label.
Otherwise, please print or type.Presidential
Election Campaign
(See page 19.)

For the year Jan. 1 Dec. 31, 2001, or other tax year beginning

, 2001, ending

, 20

(99)

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your social security number

213-49-8358

Spouse's social security number

[REDACTED]

Form 1040 (2001) DOONAM AND JONGBUN YANG

213-49-8358

Page 2

Tax and Credits	34 Amount from line 33 (adjusted gross income)	34	7,899
Standard deduction for:	35a Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here ► 35a 0	35a	0
• People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.	b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here ► 35b <input type="checkbox"/>	35b	<input type="checkbox"/>
• All others: Single, \$4,550	36 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	36	<input type="checkbox"/>
Head of household, \$6,650	37 Subtract line 36 from line 34	37	<input type="checkbox"/>
Married filing jointly or Qualifying widow(er), \$7,800	38 If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 8d. If line 34 is over \$99,725, see the worksheet on page 32	38	<input type="checkbox"/>
Married filing separately, \$3,800	39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	0
	40 Tax (see page 33). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	0
	41 Alternative minimum tax (see page 34). Attach Form 6251	41	
	42 Add lines 40 and 41	42	
	43 Foreign tax credit. Attach Form 1116 if required	43	
	44 Credit for child and dependent care expenses. Attach Form 2441	44	
	45 Credit for the elderly or the disabled. Attach Schedule R	45	
	46 Education credits. Attach Form 8863	46	
	47 Rate reduction credit. See the worksheet on page 36	47	
	48 Child tax credit (see page 37)	48	
	49 Adoption credit. Attach Form 8839	49	
	50 Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify) _____	50	
	51 Add lines 43 through 50. These are your total credits	51	0
	52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	0
Other Taxes	53 Self-employment tax. Attach Schedule SE	53	<input type="checkbox"/>
	54 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	<input type="checkbox"/>
	55 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	55	<input type="checkbox"/>
	56 Advance earned income credit payments from Form(s) W-2	56	<input type="checkbox"/>
	57 Household employment taxes. Attach Schedule H	57	<input type="checkbox"/>
	58 Add lines 52 through 57. This is your total tax	58	<input type="checkbox"/>
Payments	59 Federal income tax withheld from Forms W-2 and 1099	59	
If you have a qualifying child, attach Schedule EIC.	60 2001 estimated tax payments and amount applied from 2000 return	60	
61a Earned income credit (EIC)	61a <input type="checkbox"/>	61a	<input type="checkbox"/>
b Nontaxable earned income	61b <input type="checkbox"/>	61b	<input type="checkbox"/>
62 Excess social security and RRTA tax withheld (see page 51)	62 <input type="checkbox"/>	62	<input type="checkbox"/>
63 Additional child tax credit. Attach Form 8812	63 <input type="checkbox"/>	63	<input type="checkbox"/>
64 Amount paid with request for extension to file (see page 51)	64 <input type="checkbox"/>	64	<input type="checkbox"/>
65 Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65 <input type="checkbox"/>	65	<input type="checkbox"/>
66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	66	<input type="checkbox"/>
Refund	67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	<input type="checkbox"/>
Direct deposit? See page 51 and 68b, 68c, and 68d.	68a Amount of line 67 you want refunded to you	68a	<input type="checkbox"/>
► b Routing number	68b <input type="checkbox"/>	68b	<input type="checkbox"/>
► c Account number	68c <input type="checkbox"/>	68c	<input type="checkbox"/>
► d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	68d <input type="checkbox"/>	68d	<input type="checkbox"/>
Amount You Owe	69 Amount of line 67 you want applied to your 2002 estimated tax ► 69	69	<input type="checkbox"/>
70 Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52 ► 70	70	70	<input type="checkbox"/>
71 Estimated tax penalty. Also include on line 70	71	71	<input type="checkbox"/>

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 53)? Yes. Complete the following. No
 Designee's name ► **PREPARER** Phone no. ► () Personal identification number (PIN) ►

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 18. Keep a copy of your forms. ► Your signature

Paid preparer's fee Only

Preparer's signature ► 	Date 04/03/2002	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN 153-96-3987
Firm's name (or yours if self-employed), address, and ZIP code ► Young Don Kim, CPA 134 W. 32nd Street #605, New York, NY 10001	EIN		
	Phone no. ()		



ASIAN AMERICAN LEGAL DEFENSE AND EDUCATION FUND

99 Hudson Street, 12th Floor
New York, NY 10013-2815

Tele: (212) 966-5932 Fax: (212) 966-4303
email: info@azldef.org

FACSIMILE TRANSMITTAL SHEET

TO: Eric Stern
COMPANY: Sack + Sack
FAX NUMBER: _____
PHONE NUMBER: _____

FROM: Steven Choi
DATE: 6/22/05
TOTAL NO. OF PAGES INCLUDING COVER: 7

RE: Yang v. ACBL

URGENT FOR REVIEW PLEASE COMMENT PLEASE REPLY PLEASE RECYCLE

NOTES/COMMENTS:

- Plaintiff PP Yang's 1040 redacted returns from
1999, 2000, 2001

YANGJW 08/09/2004 12:55 PM

Form 1040

Department of the Treasury- Internal Revenue Service

U.S. Individual Income Tax Return

2003

(99)

IRS Use Only

Do not write or staple in this space

Label
(See instructions on page 19.)

Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign
(See page 19.)

Filing Status

Check only one box.

L A B E L H E R E	For the year Jan. 1-Dec. 31, 2003, or other tax year beginning Your first name and initial if a joint return, sp. first name & initial	Last name Last name	2003, ending 20	IRS Use Only Do not write or staple in this space OMB No. 1545-0074 Your social security number Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 19. 140-74 34AVE.			Apt. no. 3F	Important! You must enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. FLUSHING NY 11354				

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want S3 to go to this fund?

You Yes Spouse Yes No You Yes Spouse No

Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here.

Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a'

b Spouse

c Dependents:

No. of boxes checked on 6a and 6b	1
No. of children on 6c who:	
<input checked="" type="radio"/> lived with you	
<input type="radio"/> did not live with you due to divorce or separation (see page 21)	
Dependents on 6c not entered above	
Add numbers on lines above	
	2
	3

d Total number of exemptions claimed

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

8a Taxable interest. Attach Schedule B if required

8a

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

9a

b Qualified dividends (see page 23)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)

10

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

13a Capital gain or (loss). Attach Schedule D if required. If not required, check here

13a

b If box on 13a is checked, enter post-May 5 capital gain distributions 13b

13b

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions 15a

15a

16a Pensions and annuities 16a

16a

b Taxable amount (see page 25)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

20a Social security benefits 20a

20a

b Taxable amount (see page 27)

21 Other income. List type & amt. (see page 27)

21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

22

23 Educator expenses (see page 29)

23

24 IRA deduction (see page 29)

24

25 Student loan interest deduction (see page 31)

25

26 Tuition and fees deduction (see page 32)

26

27 Moving expenses. Attach Form 3903

27

28 One-half of self-employment tax. Attach Schedule SE

28

29 Self-employed health insurance deduction (see page 33)

29

30 Self-employed SEP, SIMPLE, and qualified plans

30

31 Penalty on early withdrawal of savings

31

32a Alimony paid b Recipient's SSN

32a

33 Add lines 23 through 32a

33

34 Subtract line 33 from line 22. This is your adjusted gross income

34

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 77.
DAA

YANGJW 08/09/2004 12:55 PM

Form 1040 (2003) JINWOO YANG

213-49-8360 Page 2

Tax and Credits		36 Amount from line 34 (adjusted gross income)	36
36a Check <input type="checkbox"/> You were born before January 2, 1939, if: <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. Total boxes checked ► 36a <input type="checkbox"/> 36b <input type="checkbox"/>			
b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here			
37 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		37	
38 Subtract line 37 from line 35 If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 5d. If line 35 is over \$104,625, see the worksheet on page 35		38	
39 Taxable Income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-		39	
40 Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		40	0
41 Alternative minimum tax (see page 38). Attach Form 8251		41	0
42 Add lines 41 and 42		42	
43 Foreign tax credit. Attach Form 1118 if required		43	
44 Credit for child and dependent care expenses. Attach Form 2441		44	
45 Credit for the elderly or the disabled. Attach Schedule R		45	
46 Education credits. Attach Form 8863		46	
47 Retirement savings contributions credit. Attach Form 8880		47	
48 Child tax credit (see page 40)		48	
49 Adoption credit. Attach Form 8839		49	
50 Credits from: a <input type="checkbox"/> Form 8395 b <input type="checkbox"/> Form 8859		50	
51 Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify		51	
52 Add lines 44 through 52. These are your total credits		52	
53 Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-		53	
54 Self-employment tax. Attach Schedule SE		54	0
55 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		55	
56 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required		56	
57 Advance earned income credit payments from Form(s) W-2		57	
58 Household employment taxes. Attach Schedule H		58	
59 Add lines 54 - 59. This is your total tax		59	
60 Federal income tax withheld from Forms W-2 and 1099		60	
61 2003 estimated tax payments and amount applied from 2002 return		61	
62 Earned income credit (EIC) NO		62	
63 Excess social security and tier 1 RRTA tax withheld (see page 56)		63	
64 Additional child tax credit. Attach Form 8812		64	
65 Amount paid with request for extension to file (see page 56) Or, pay: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4138 c <input type="checkbox"/> Form 8865		65	
66 Add lines 61 through 67. These are your total payments		66	
67 If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid		67	
68 Amount of line 69 you want refunded to you ► b Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		68	
69 b Account number		69	
70a Amount of line 69 you want applied to your 2004 estimated tax ► 71		70a	
71 Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57		71	
72 Estimated tax penalty (see page 58) ► 73		72	
73 Do you want to allow another person to discuss this return with the IRS (see page 58)?		73	
Designee's name ►		73	
Personal identification number (PIN) ►		73	
Phone no. ►		73	
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature		Date	Your occupation S/E
Spouse's signature, if a joint return, both must sign.		Date	Spouse's occupation
Preparer's signature ►		Date 8/09/04	Check if self-employed <input checked="" type="checkbox"/>
Preparer's firm's name (or name if self-employed), address, and ZIP code ► Young Don Kim, CPA		EIN	Preparer's SSN or PTIN P00294525
43 W 33rd St Ste 403 New York NY 10001		Phone no.	212-629-8565

* office use only

New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • City of New York • City of Yonkers

2003

IT-201

03

For the full year January 1, 2003, through December 31, 2003, or fiscal year beginning

A
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o

Important: You must enter your social security number(s) in the boxes to the right.
Your first name and middle initial [REDACTED] Your last name (for a joint return, enter spouse's name on line below)

Spouse's first name and middle initial [REDACTED]

Spouse's last name [REDACTED]

and ending

 Your social security number [REDACTED] Spouse's social security number [REDACTED]

i
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o

Mailing address (number and street or rural route)

140-74 34AVE.

Apartment no.

3E

New York State county of residence

 Queens

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o
o
o

City, village, or post office

FLUSHING

State

NY

ZIP code

11354

School district name

 Queens

o
o
o
o
o

Permanent home address (see page 47) (number and street or rural route)

Apartment number

[REDACTED]

School district

[REDACTED]

City, village, or post office

State

NY

ZIP code

[REDACTED]

code number

[REDACTED]

519

If taxpayer is deceased, enter first name and date of death.

(A) Filing [1] Single

(B) Can you be claimed as a dependent
on another taxpayer's federal return? Yes No Xmark an [2] Married filing joint return
X in one box: [3] Married filing separate return(C) If you do not need forms mailed to you next
year, mark an X in the box (see page 18) [REDACTED](enter spouse's social security number above)
[4] Head of household (with qualifying person)(D) If you or your spouse maintained any living quarters in
NY City during 2003, mark an X in the box (see pg. 19)
[REDACTED] [REDACTED](E) City of New York residents and city of
New York part-year residents only: (see page 19) [REDACTED]

(1) Number of months you lived in New York City in 2003

 [REDACTED]

(2) Number of months your spouse lived in New York City in 2003

 [REDACTED]

Dollars

Staple
check or
money
order
here.

Federal income and adjustments

Only full-year NY State residents may file this form. For
lines 1 through 18 below, enter your income items and total
adjustments as they appear on your federal return (see
page 20). Also, see page 20 instructions for showing a loss.

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Ordinary dividends
- Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24 below)
- Alimony received
- 6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)
- 7 Capital gain or loss (if required, attach copy of federal Schedule D, Form 1040)
- 8 Other gains or losses (attach copy of federal Form 4797)
- 9 Taxable amount of IRA distributions
- 10 Taxable amount of pensions and annuities
- 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)
- 12 Farm income or loss (attach copy of federal Schedule F, Form 1040)
- 13 Unemployment compensation
- 14 Taxable amount of social security benefits (also enter on line 25 below)
- 15 Other income (see page 20) Identify: See Statement 1
- 16 Add lines 1 through 15
- 17 Total federal adjustments to income (see page 20) Identify: See Statement 1
- 18 Subtract line 17 from line 16. This is your federal adjusted gross income

New York additions

(see page 20)

- 19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments)
- 20 Public employee 414(h) retirement contributions from your wage and tax statements (see page 21)
- 21 College choice tuition savings distributions
- 22 Other (see page 21) Identify: See Statement 1
- 23 Add lines 18 through 22

New York subtractions

(see page 24)

- 24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above)
- 25 Pensions of NYS and local governments and the federal government (see page 24)
- 26 Taxable amount of social security benefits (from line 14 above)
- 27 Interest income on U.S. government bonds
- 28 Pension and annuity income exclusion
- College choice tuition savings deduction / earnings distributions
- Other (see page 25) Identify: See Statement 1
- 31 Add lines 24 through 30
- 32 Subtract line 31 from line 23. This is your New York adjusted gross income

This is a scannable form; please file this original return with the Tax Department.

021310

2003

IT-201 2003

Tax computation, credits, and other taxes		(see page 29)	IT-201 (2003) (back)	Dollars
33	Enter the amount from line 32 on the front page. This is your New York adjusted gross income		33.	[REDACTED]
34	Deduction - mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard (from page 29) or <input type="checkbox"/> Itemized (attach Form IT-201-ATT)		34.	[REDACTED]
35	Subtract line 34 from line 33 (If line 34 is more than line 33, leave blank)		35.	[REDACTED]
36	Exemptions for dependents only (not the same as total federal exemptions; see page 29)		36.	[REDACTED]
37	Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income		37.	[REDACTED]
38	NY State tax on line 37 amount (use red NY State Tax Table on pages 76-82; If line 33 is more than \$100,000, see pg. 30)		38.	[REDACTED]
39	New York State household credit (from table I, II, or III on page 32)		39.	[REDACTED]
40	Subtract line 39 from line 38 (If line 39 is more than line 38, leave blank)		40.	[REDACTED]
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64)		41.	[REDACTED]
42	Subtract line 41 from line 40 (If line 41 is more than line 40, leave blank)		42.	[REDACTED]
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form)		43.	[REDACTED]
44	Add lines 42 and 43. This is the total of your New York State taxes		44.	[REDACTED]
City of New York and City of Yonkers taxes and credits				0.
45	City of NY resident tax (use the City of NY Tax Table on white pages 83-90)		45.	[REDACTED]
46	City of New York household credit (from table IV, V, or VI, page 34)		46.	90.
47	Subtract line 46 from line 45 (If line 46 is more than line 45, leave blank)		47.	[REDACTED]
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form)		48.	[REDACTED]
49	Add lines 47 and 48		49.	[REDACTED]
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67)		50.	[REDACTED]
51	Subtract line 50 from line 49 (If line 50 is more than line 49, leave blank)		51.	[REDACTED]
52	City of Yonkers resident income tax surcharge (see page 35)		52.	[REDACTED]
53	City of Yonkers nonresident earnings tax (attach Form Y-203)		53.	[REDACTED]
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-380.1)		54.	[REDACTED]
55	Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes		55.	[REDACTED]
56	Sales or use tax (see instructions starting on page 36)		56.	0.
Voluntary gifts/contributions		(whole dollar amounts only; see page 41)		[REDACTED]
57	Return a Gift to Wildlife <input type="checkbox"/> w. Breast Cancer Research Fund <input type="checkbox"/> b. Alzheimer's Fund <input type="checkbox"/> a.	Missing/Exploited Children Fund <input type="checkbox"/> c. Olympic Fund <input type="checkbox"/> o.		[REDACTED]
58	Add lines 44, 55, 56, and 57. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions	Total of your line 57 gifts and contributions = <input type="checkbox"/> 57.	58.	0.
Payments and refundable credits		(see page 42)		[REDACTED]
59	NY State child and dependent care credit (from Form IT-216; attach form)	<input type="checkbox"/> 59.		[REDACTED]
60	NY State earned income credit (from Form IT-215; attach form)	<input type="checkbox"/> 60.		[REDACTED]
61	Real property tax credit (from Form IT-214; attach form)	<input type="checkbox"/> 61.		[REDACTED]
62	College tuition credit (from Form IT-272; attach form)	<input type="checkbox"/> 62.		[REDACTED]
63	City of NY school tax credit (also complete (E) on front; see page 42)	<input type="checkbox"/> 63.		[REDACTED]
64	Other refundable credits (from Form IT-201-ATT, Part IV, line 82)	<input type="checkbox"/> 64.		[REDACTED]
65	Total New York State tax withheld	<input type="checkbox"/> 65.		[REDACTED]
66	Total city of New York tax withheld	<input type="checkbox"/> 66.		[REDACTED]
67	Total city of Yonkers tax withheld	<input type="checkbox"/> 67.		[REDACTED]
68	Total estimated tax payments/Amount paid with Form IT-370	<input type="checkbox"/> 68.	200.	[REDACTED]
69	Add lines 59 through 68. This is the total of your payments			[REDACTED]
70	Amount overpaid <input type="checkbox"/> If line 69 is more than line 58, subtract line 58 from line 69			[REDACTED]
71	Amount of line 70 that you want refunded to you		Refund <input type="checkbox"/>	[REDACTED]
a	Routing number <input type="checkbox"/>	b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		[REDACTED]
c	Account number <input type="checkbox"/>			[REDACTED]
72	Estimated tax only <input type="checkbox"/> Amount of line 70 that you want applied to your 2004 estimated tax. (Do not include any amt. that you claimed as a refund on line 71.) <input type="checkbox"/> 72.			[REDACTED]
73	Amount you owe <input type="checkbox"/> If line 69 is less than line 58, subtract line 69 from line 58.		Owe <input type="checkbox"/> 73.	[REDACTED]
For details on how to pay, see page 45				
74	Estimated tax penalty (include this amount in line 73 or reduce the overpayment on line 70. See page 45.) <input type="checkbox"/> 74.			[REDACTED]
Do you want to allow another person to discuss this return with the Tax Dept? (see page 46) Designee's name _____ Designee's phone number _____				
Sign your return below. (complete the following) <input type="checkbox"/> No _____				
Third - party designee		Preparer's signature _____		
Paid preparer's se only		Preparer's SSN or PTIN <input type="checkbox"/> P00294525		
Firm's name (or yours, if self-employed) and Address Young Don Kim, CPA 43 W 33rd St Ste 403 New York 022310		Employer ID number <input type="checkbox"/> Date 8/09/04 Mark X if self-employed <input checked="" type="checkbox"/>		
Sign your return below. Personal identification number (PIN) _____ Your signature _____				
Spouse's signature (if joint return) _____				
Daytime phone no. (optional) _____				
This is a scannable form: please file this original return with the Tax Department.				

1040

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2004

(99) IRS Use Only—Do not write or staple in this space.

Label

Instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign
(See page 16.)

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning

ending

OMB No. 1545-0074

Your first name

M.I.

Last name

Suffix

If a joint return, spouse's first name

M.I.

Last name

Suffix

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

140-74 34TH AVE

3-F

Cty. town or post office

State

ZIP code

FLUSHING

NY

11354

Important!You must enter
your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You

Spouse

Yes

No

Yes

No

 Single4 Head of household (with qualifying person). (See page 17.)

If the qualifying person is a child but not your dependent, enter this child's name here.

- Filing Status**
- 1 Single
 - 2 Married filing jointly (even if only one had income)
 - 3 Married filing separately. Enter spouse's SSN above and full name here.

Check only
one box.

► First name _____ Last name _____

First name _____ Last name _____ SSN _____

5 Qualifying widow(er) with dependent child (see page 17)**Exemptions**6 a Yourself. If someone can claim you as a dependent, do not check box 6a.b Spouse _____

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> Qualifying child for child tax credit (see page 18)
DOO NAM	YANG	213-49-8358	Parent	<input type="checkbox"/>
			Parent	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children

on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ►

1

0

0

2

3

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8 a Taxable interest. Attach Schedule B if required	8a	0
b Tax-exempt interest. Do not include on line 8a		
9 a Ordinary dividends. Attach Schedule B if required	9b	0
b Qualified dividends (see page 20)		
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		
11 Alimony received	10	0
12 Business income or (loss). Attach Schedule C or C-EZ	11	0
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ►	12	
14 Other gains or (losses). Attach Form 4797	13	0
15 a IRA distributions	14	0
16 a Pensions and annuities	15b	0
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	16b	0
18 Farm income or (loss). Attach Schedule F	17	0
19 Unemployment compensation	18	0
20 a Social security benefits	19	0
21 Other income. List type and amount (see page 24)	20b	0
	21	0
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	

Endorse, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Educator expenses (see page 26)	23	0
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25 IRA deduction (see page 28)	25	0
26 Student loan interest deduction (see page 28)	26	0
27 Tuition and fees deduction (see page 29)	27	0
28 Health savings account deduction. Attach Form 8889	28	0
29 Moving expenses. Attach Form 3903	29	0
30 One-half of self-employment tax. Attach Schedule SE	30	
31 Self-employed health insurance deduction (see page 30)	31	0
32 Self-employed SEP, SIMPLE, and qualified plans	32	0
33 Penalty on early withdrawal of savings	33	0
34 a Alimony paid b Recipient's SSN	34a	0
35 Add lines 23 through 34a	35	
36 Subtract line 35 from line 22. This is your adjusted gross income	36	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.
(HTA)

Form 1040 (2004)

JIN WOO YANG

213-49-8360

Page 2

Tax and Credits

Standard deduction

- People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately. \$4,850

Married filing jointly or Qualifying widow(er). \$9,700

Head of household. \$7,150

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 54 and fill in 72d, 72c, and 72d.

Amount You Owe**Third Party Designee****Sign Here**

Joint return? See page 57. Keep a copy for your records.

Paid**Preparer's Fee Only**

37	Amount from line 36 (adjusted gross income).	37	
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked ► 38a <input type="checkbox"/>	38b	<input type="checkbox"/>
	If: <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here.	38b	<input type="checkbox"/>
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
40	Subtract line 39 from line 37	40	
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	0
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	0
44	Alternative minimum tax (see page 35). Attach Form 6251	44	0
45	Add lines 43 and 44	45	0
46	Foreign tax credit. Attach Form 1116 if required	46	0
47	Credit for child and dependent care expenses. Attach Form 2441	47	0
48	Credit for the elderly or the disabled. Attach Schedule R	48	0
49	Education credits. Attach Form 8863	49	0
50	Retirement savings contributions credit. Attach Form 8880	50	0
51	Child tax credit (see page 37)	51	0
52	Adoption credit. Attach Form 8839	52	0
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	0
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	0
55	Add lines 46 through 54. These are your total credits	55	0
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	0
57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60	Advance earned income credit payments from Form(s) W-2	60	0
61	Household employment taxes. Attach Schedule H	61	0
62	Add lines 56 through 61. This is your total tax	62	
63	Federal income tax withheld from Forms W-2 and 1099	63	0
64	2004 estimated tax payments and amount applied from 2003 return	64	0
65a	Earned income credit (EIC)	65a	0
b	Nontaxable combat pay election ► 65b 0	b	NO
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	0
67	Additional child tax credit. Attach Form 8812	67	0
68	Amount paid with request for extension to file (see page 54)	68	0
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8865	69	0
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	0
71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	0
72a	a Amount of line 71 you want refunded to you	72a	0
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	0
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
75	Estimated tax penalty (see page 55)	75	

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No

Designee's name ► Phone no. ► Personal identification number (PIN) ►

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Home phone number

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN 594-17-6453

Firm's name (or yours if self-employed), address, and ZIP code Q. Jung, CPA Office 147-14 SANFORD AVE. Flushing Date EIN 13-4039350

Phone no.

State NY ZIP code 11355

Form 1040 (2004)

New York State Department of Taxation and Finance
Resident Income Tax Return
New York State • City of New York • City of Yonkers

2004

IT-201

For office use only

Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right		
	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	
	[REDACTED]	[REDACTED]	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route) 140-74 34TH AVE		Apartment number 3-F
	City, village, or post office FLUSHING	State NY	ZIP code 11354
	Permanent home address (see page 49) (number and street or rural route)		Apartment number
	City, village, or post office NY	State NY	ZIP code
	If taxpayer is deceased, enter first name and date of death.		

- (A) Filing status —
 Single
 Married filing joint return
 X in one box: Married filing separate return
 Head of household (with qualifying person)
 Qualifying widow(er) with dependent child

- (B) Can you be claimed as a dependent on another taxpayer's federal return? Yes No
(C) Do you need an income tax packet mailed to you next year (see page 18)? Yes No
(D) If you or your spouse maintained any living quarters in NY City during 2004, mark an X in the box (see page 19)
(E) City of New York residents and city of New York part-year residents only: (see page 19)
(1) Number of months you lived in New York City in 2004 12
(2) Number of months your spouse lived in New York City in 2004 0

Staple check or money order here.

[REDACTED]	[REDACTED]	[REDACTED]
------------	------------	------------

Federal income and adjustments

1 Wages, salaries, tips, etc	Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 20). Also see page 20 Instructions for showing a loss.	1.
2 Taxable interest income		0.
3 Ordinary dividends		0.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24 below)		0.
5 Alimony received		0.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)		0.
7 Capital gain or loss (if required, attach copy of federal Schedule D, Form 1040)		0.
8 Other gains or losses (attach copy of federal Form 4797)		0.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box		0.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box		0.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)		0.
12 Farm income or loss (attach copy of federal Schedule F, Form 1040)		0.
13 Unemployment compensation		0.
14 Taxable amount of social security benefits (also enter on line 28 below)		0.
15 Other income (see page 20) [Identify:]		0.
16 Add lines 1 through 15		0.
17 Total federal adjustments to income (see page 20) [Identify:] HALF SE TAX		0.
18 Subtract line 17 from line 16. This is your federal adjusted gross income		0.
New York additions (see page 21)		
19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments)	19.	0.
20 Public employee 414(h) retirement contributions from your wage and tax statements (see page 21)	20.	0.
21 College choice tuition savings distributions	21.	0.
22 Other (see page 21) [Identify:]	22.	0.
23 Add lines 18 through 22	23.	0.
New York subtractions (see page 24)		
24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above)	24.	0.
25 Pensions of NYS and local governments and the federal government (see page 24)	25.	0.
26 Taxable amount of social security benefits (from line 14 above)	26.	0.
27 Interest income on U.S. government bonds	27.	0.
28 Pension and annuity income exclusion (see page 24)	28.	0.
29 College choice tuition savings deduction / earnings distributions	29.	0.
30 Other (see page 25) [Identify:]	30.	0.
31 Add lines 24 through 30	31.	0.
32 Subtract line 31 from line 23. This is your New York adjusted gross income	32.	0.

YANG

Tax computation, credits, and other taxes (see page 29)		IT-201 (2004) (back)	213-49-8360
33 Enter the amount from line 32 on the front page. This is your New York adjusted gross income 33.			
34 Deduction - mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard (from page 29) or <input type="checkbox"/> Itemized (attach Form IT-201-ATT) 34.			
35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35.			
36 Exemptions for dependents only (not the same as total federal exemptions; see page 29) 36.			
37 Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income. 37.			
38 New York State tax on line 37 amount (see Tax Computation on pages 30, 31, and 32) 38.			
39 New York State household credit (from table I, II, or III on page 33) 39.			
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) 40.			
41 New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64) 41.			
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) 42.			
43 Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form) 43.			
44 Add lines 42 and 43. This is the total of your New York State taxes. 44.			
City of New York and City of Yonkers taxes and credits			
45 City of New York resident tax (see pages 34 and 35) 45.			
46 City of New York household credit (from table IV, V, or VI, page 36) 46.			
47 Subtract line 46 from line 45 (if line 45 is more than line 46, leave blank) 47.			
48 Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) 48.			
49 Add lines 47 and 48 49.			
50 City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) 50.			
51 Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) 51.			
52 City of Yonkers resident income tax surcharge (see page 37) 52.			
53 City of Yonkers nonresident earnings tax (attach Form Y-203) 53.			
54 Part-year city of Yonkers resident income tax surcharge (attach Form IT-380.1) 54.			
55 Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes. 55.			
56 Sales or use tax (see Instructions starting on page 38) 56.			
57 <input type="checkbox"/> Return a Gift to Wildlife w. <input type="checkbox"/> Missing/Exploited Children Fund c.			
Gifts <input type="checkbox"/> Breast Cancer Research Fund b. <input type="checkbox"/> Prostate Cancer Research Fund p.			
Alzheimer's Fund a. <input type="checkbox"/> Olympic Fund o. Total gifts and contributions = 57.			
58 Add lines 44, 55, 56, and 57. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions. 58.			
Payments and refundable credits (see page 44)			
59 NY State child and dependent care credit (from Form IT-216; attach form) 59.			
60 NY State earned income credit (from Form IT-215; attach form) 60.			
61 Real property tax credit (from Form IT-214; attach form) 61.			
62 College tuition credit (from Form IT-272; attach form) 62.			
63 City of NY school tax credit (also complete (E) on front; see page 44) 63.			
64 City of NY earned income credit (from Form IT-215; attach form) 64.			
65 Other refundable credits (from Form IT-201-ATT, Part IV, line 82) 65.			
66 Total New York State tax withheld 66.			
67 Total city of New York tax withheld 67.			
68 Total city of Yonkers tax withheld 68.			
69 Total estimated tax payments / Amount paid with Form IT-370 69.			
70 Add lines 59 through 69. This is the total of your payments. 70.			
71 Amount overpaid If line 70 is more than line 58, subtract line 58 from line 70 71.			
72 Amount of line 71 that you want refunded to you 72.			
a Routing number a. b Type: <input type="radio"/> Checking <input type="radio"/> Savings			
c Account number c.			
73 Estimated tax only Amount of line 71 that you want applied to your 2005 estimated tax. (Do not include any amount that you claimed as a refund on line 72.) 73.			
74 Amount you owe If line 70 is less than line 58, subtract line 70 from line 58. 74.			
For details on how to pay, see page 47			
75 Estimated tax penalty (Include this amount in line 74 or reduce the overpayment on line 71. See page 47.) 75.			
Owe 74.			
0. Sign your return below.			
Third-party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 48)		
	Designee's Name _____ Designee's phone number _____		
Paid preparer's use only	<input type="checkbox"/> Preparer's signature _____ Firm's name (or yours, if self-employed) I.O. JUNG, CPA OFFICE		
Cross	<input type="checkbox"/> Preparer's SSN or PTIN 594-17-6453 <input type="checkbox"/> Employer identification number 13-4039350 Date 4-19-2005 <input type="checkbox"/> Self-employed X		
Sign your return here Your signature _____ Spouse's signature (if joint return) _____ Date _____ Daytime phone number (optional) _____			

This is a scannable form; please file this original return with the Tax Department.

022422

Exhibit G

STATE OF NEW YORK
DEPARTMENT OF LABOR
Counsel's Office
345 Hudson Street - Room 8001
New York, New York 10014-0673

Elmo 85
from Melody #64
November 21, 2003

Michael J. Mauro, Esq.
Milman & Heidecker
3000 Marcus Avenue, Suite 3W3
Lake Success, New York 11042

Re: Request for Opinion
12 NYCRR Part 142
Spread-of-Hours

Dear Mr. Mauro:

This is in reply to your correspondence dated October 30, 2003 to Associate Attorney Robert Ambaras wherein you request an opinion relating to when an employee qualifies for the spread-of-hours pay pursuant to Title 12 NYCRR Part 142.

Section 142-2.4 provides, in pertinent part, that "[a]n employee shall receive one hour's pay at the basic minimum hourly wage rate, in addition to the minimum wage required herein for any day in which... [t]he spread of hours exceeds 10 hours..."

In determining compliance with this provision, the Division of Labor Standards computes the total minimum wages due an employee for the workweek and compares it with the compensation actually received by the employee for that workweek.

To illustrate, an employee worked 6 days per week, 12 hours per day and was paid a rate equivalent to \$8.00 per hour.¹ The total minimum wage due for the workweek would be 40 hours times \$5.15 (\$206), plus 32 hours at one and one-half times the employee's regular hourly rate of \$8.00² (\$384), plus 6 hours times \$5.15, which represents the spread-of-hours pay for each

¹ In accordance with 12 NYCRR § 142-2.18, when an employee is paid on a piece work basis the regular hourly wage rate is computed by dividing the total hours worked during the week into the employee's total earnings.

² 12 NYCRR § 142-2.2 provides that an employer shall pay an employee for overtime at a wage rate of one and one-half times the employee's regular rate subject to the exemptions of §§ 7 and 13 of the Fair Labor Standards Act (FLSA) and shall pay employees subject to the exemptions of § 13 of the FLSA overtime at a wage rate of one and one-half times the basic minimum hourly rate.

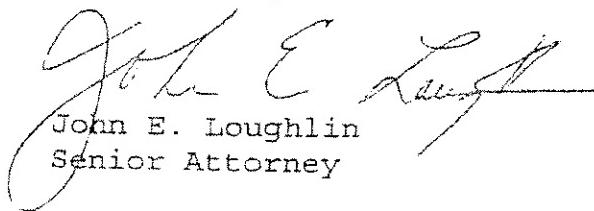
2

day worked in excess of 10 hours (\$30.90) for a total weekly minimum wage of \$620.90.

If the weekly wages actually paid to the employee equals or exceeds the amount of \$620.90 then no additional payments are due the employee because of the spread-of-hours provision found in 12 NYCRR § 142-2.4.

If you have any questions please do not hesitate to contact me.

Very truly yours,



John E. Loughlin
Senior Attorney

JL:jl
ROMauro

bc: Mr. Burkard
Mr. DeSiervo
Mr. Malloy

INDEX #: 04 CV 8987 JUSTICE SAND

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

DOO NAM YANG,

Plaintiff, : **04 CV 8987 (LBS)**

— against —

**ACBL CORP., GOLD LEE JEWELRY
CO., HAN SUNG LEE,**

Defendants.

**DEFENDANTS' CONTENTIONS
AND CONCLUSIONS OF LAW**

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Attorneys for Plaintiff